



Code of Ethics and Conduct



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INTRODUCTION

This Code of Ethics and Conduct defines the reference principles, rights, duties and ethical-social responsibilities of each participant in the life of the association SEND "Social Entrepreneurship Development" - hereinafter SEND, an association not recognized and regulated by Legislative Decree 117 of 2017 "Code of the Third Sector", and the rules of the Civil Code on associations.

Anyone working in the name or on behalf of the organization must refer to it, in order to provide transparency to the various stakeholders: donors, supporters, communities and institutions, partners, beneficiaries.

The Code of Ethics and Conduct is expressed and concretized in the activities carried out in your position or role and identifies a series of specific behaviors that are encouraged to be followed, or are not accepted by the organization and as such are blocked by specific measures.

1. OUR MISSION

1.1 AIMS AND ACTIVITIES OF GENERAL INTEREST

The Association is non-partisan and non-denominational, and bases its institutional and associative activity on the constitutional principles of democracy, social participation and voluntary work.

The Association pursues, on a non-profit basis, civic, solidarity and social utility purposes, through the exercise, exclusively or principally and mainly in favor of third parties, of the following activities of general interest:

- a) development cooperation, pursuant to Italian Law No. 125 of 11 August 2014, as amended;
- b) education and vocational training, in accordance with the Italian law 28 March 2003, n.53, and subsequent amendments, as well as cultural activities of social interest with educational purposes;
- c) extra-curricular training, aimed at the prevention of early school leaving and educational success, the prevention of bullying and the fight against educational poverty;
- d) organization and management of cultural, artistic or recreational activities of social interest, including activities, also publishing, promotion and dissemination of culture and practice of volunteering and activities of general interest referred to in art. 5 of the Code of the Third Sector;
- e) interventions and services aimed at safeguarding and improving the conditions of the environment and the prudent and rational use of natural resources, with the

exclusion of the activity, usually carried out, of collection and recycling of urban, special and dangerous waste, as well as the protection of animals and the prevention of stray animals, in accordance with Law no. 281 of 14 August 1991;

- f) interventions of protection and enhancement of the cultural heritage and landscape, pursuant to Legislative Decree 22 January 2004, n.42, and subsequent amendments;
- g) organization and management of tourist activities of social, cultural or religious interest;
- h) social farming, in accordance with Article 2 of Italian Law No. 141 of August 18, 2015, as amended;
- i) charity, distance support, free supply of food or products referred to in Law no. 166 of August 19, 2016, as amended, or provision of money, goods or services to support disadvantaged people or activities of general interest under this article;
- j) promotion of the culture of legality, peace among peoples, non-violence and unarmed defense;
- k) promotion and protection of human, civil, social and political rights, as well as the rights of consumers and users of the activities of general interest referred to in this article, promotion of equal opportunities and mutual aid initiatives, including the banks of the times referred to in Article 27 of Italian Law no. 53 of 8 March 2000, and the joint purchasing groups referred to in Article 1, paragraph 266 of Italian Law no. 244 of 24 December 2007..

1.2 SPECIFIC PURPOSES AND ACTIVITIES

The Association, in particular in line with the guidelines of the AICS (Italian Agency for Development Cooperation) and the European Union on international cooperation, with the UN Sustainable Development Objectives and the UNESCO Learning Objectives and the ILO Decent Work Agenda, pursues the following specific aims:

- a) contribute to reducing the poverty of people living in economic and social disadvantage, promoting an active approach to solving their problems based on the development of social and collaborative entrepreneurship skills;
- b) to spread sustainable territorial economic and social models and systems, inclusive and based on the empowerment of local communities and marked by respect for nature, environmental protection, conservation of biodiversity and ecosystems, the adoption of renewable forms of energy, the fight against waste and pollution, the sustainable use of natural resources;
- c) to overcome all forms of discrimination, in particular by promoting the rights of women and children within the community in which they live, through initiatives to support their education and training, their health, their well-being and their personal fulfilment;

- d) promoting art and culture as instruments of social cohesion and personal emancipation and growth;
- e) enhancing volunteering at local, national and international level.

In order to achieve the specific purposes mentioned in the previous paragraph, the Association may carry out the following activities:

- a) carry out studies, design and research for the promotion and implementation of support programs for local communities and residents in developing countries and disadvantaged areas in other countries to be developed in partnership and with the support of public and private, for-profit and not-for-profit entities;
- b) to conceive, experiment and develop methodologies for the promotion of social and collaborative entrepreneurship both in schools and extracurricular areas supported by systems of evaluation and validation of skills also in the logic of recognition of training credits;
- c) design materials and techniques, including multimedia, that are suitable to accompany educational and training activities aimed at beneficiaries living in disadvantaged cultural and social contexts;
- d) support, through training and coaching activities, the start-up and management of startups of social and collaborative type enterprises;
- e) to promote specific actions for education in hygiene, health, environmental protection and prevention of infectious diseases;
- f) promote, in collaboration with credit and financial institutions and other stakeholders, the establishment and testing of social finance and impact tools suitable to accompany development paths for people and communities living in situations of economic and social disadvantage;
- g) managing, also in collaboration with credit and financial institutions and other stakeholders, small revolving funds oriented towards solidarity and increasing the responsibility of the beneficiaries in the management of savings;
- h) promote initiatives for the remote support of individuals and small communities in a situation of economic and social disadvantage;
- i) planning support activities aimed at private and public entities for the design and implementation of strategic innovation paths of their interventions with a view to optimizing their social impact;
- j) implement services to develop territorial empowerment, accompanying the beneficiary communities to discover innovative and tailored solutions for their territories and for those who live there;
- k) promote activities that link small consumer groups to small organic and biodynamic producers in the logic of mutual aid and the culture of sustainability;

- l) to propose itineraries of conscious tourism for small groups, also in virtual form, that favor, in the logic of sustainability, the knowledge of the historical, naturalistic, architectural, economic, artistic and cultural heritage of the territories;
- m) to promote specific initiatives to address the economic problems related to the physical distancing imposed by pandemics, including the streaming of performances and shows aimed at supporting individual artistic and cultural producers and small companies in economic difficulty, as well as developing tools for educational, scientific and cultural dissemination at a distance, also intended as support for education in school age;
- n) to organise conferences, seminars, courses, workshops, communication campaigns, concerts, theatrical performances, dialogues and related events to promote its institutional activities and support information actions on development and socio-economic underdevelopment, on the problems of peace and disarmament, health, childhood, environment, women's empowerment, equal opportunities and minority rights, also in collaboration with public and private bodies;
- o) to carry out any other activity not specifically mentioned in this list but in any case linked to the previous ones, as long as it is consistent with the institutional aims and suitable to achieve them.

The Association may also carry out activities other than those of general interest, pursuant to Article 6 of the Code of the Third Sector, provided that they are secondary and instrumental and are carried out according to the criteria and limits established by the above Code and its implementing provisions.

The Association may also raise public funds, in order to finance its activities, in the forms, conditions and limits referred to in Article 7 of the Code of the Third Sector and subsequent decrees implementing the same.

For the realization of its aims, the Association considers of fundamental importance to collaborate in partnership with other public and private subjects and will be able to adhere to organizations, including the associative networks, of which it shares aims and methods.

In order to carry out its activities, the Association uses mainly the voluntary work of its members, other non-members who work as volunteers and young people involved in the Voluntary Civil Service or the European Voluntary Service.

2. THE CODE OF ETHICS AND CONDUCT

This Code of Ethics and Code of Conduct (hereinafter referred to as the Code) has been approved by the Board of Directors, which prescribes its observance and application by any person who works on behalf of SEND or who comes into contact with the organization.

The Code is subject to review by the Board of Directors and this activity will take into account the contributions received from the "addressees" of this Code, as well as regulatory developments and the most established national and international practices, as well as the experience gained in the application of the rules of prevention.

2.1. RECIPIENTS

The Code applies, as "addressees", to the members of the Board of Directors, employees, collaborators, volunteers and all those who temporarily work with SEND, in respect of their professional autonomy and within the scope of projects carried out both in Italy and abroad.

2.2. OBLIGATIONS OF THE RECIPIENTS

The recipients undertake to:

- act and behave in line with the Code;
- report all violations of the Code as soon as they come to their attention;
- cooperate in the definition and compliance with internal procedures designed to implement the Code;
- consult your manager, or the appropriate bodies, in relation to those parts of the Code on which they need interpretation or guidance.

The recipients have the duty to maintain and ensure that their collaborators and interlocutors behave in accordance with this Code and the general principles of honesty, loyalty, good faith, fairness and diligence, as well as the specific obligations that may derive from their deontology and, in any case, from those principles deemed due by virtue of the context and purpose of their mission.

The promotion or prohibition of certain behaviours goes beyond and is independent from the provisions of the law; no behaviour contrary to current legislation, to this Code or to internal rules and regulations, implemented by SEND's governing bodies and - in general - by all employees and collaborators in the performance of the tasks or assignments entrusted to them, even if motivated by the pursuit of an interest in the organization, can be considered justified. Its occurrence entails the adoption of sanctioning measures against those responsible.

SEND does not establish or continue business relationships with anyone who expressly refuses to comply with the principles of the Code.

The Code constitutes an integral part of the employment relationship and expresses the essential content of the fiduciary bond between the organization and the Collaborators.

2.3. VALENCE TOWARDS THIRD PARTIES

With regard to third parties (suppliers, consultants, donors, etc.), the Board of Directors, employees and collaborators of SEND, in view of the responsibilities assigned, will provide adequate information about the commitments and obligations imposed by the Code and request compliance with the obligations that directly concern their activities.

2.4. CONTRACT VALUE

Compliance with the rules and provisions contained in the Code constitutes an integral and essential part of the contractual obligations arising from employment relationships, for employees and contractual regulations, for collaborators.

3. ETHICAL PRINCIPLES

3.1. HUMAN RESOURCES AND WORK ETHICS

SEND recognizes that human resources are an indispensable element for the existence, development and success of the organization: the motivation and professionalism of its staff and their teamwork are an essential factor in achieving the organization's mission.

SEND is therefore committed to developing the skills and stimulating the abilities and potential of its employees or collaborators so that they find full realization in the achievement of its objectives.

The organization considers professional competence, honesty, the drive for teamwork, commitment to innovation and fairness of behavior to be privileged foundations for the adoption of any decision regarding professional recognition and any other aspect related to the employee.

The identification and selection of employees and collaborators is carried out with absolute impartiality, autonomy and independence of judgment.

The contracts are stipulated according to the regulations in force in Italy and abroad, in line with the professional figures of the different organizational areas of the head office in Italy and of the foreign offices.

Upon signing the employment contract, each employee and/or collaborator receives accurate information regarding:

- characteristics of the function and tasks to be performed;
- regulatory and salary elements, as regulated by the applicable employment contract for employees and/or collaborators;

- rules and procedures to be adopted for the management of aspects relating to safety at work.

At the time of hiring, the contents of this Code, the internal procedures, including the protocols adopted by the organization to prevent the perpetration of criminal offences, will be made explicit and known.

In staff management SEND is committed to:

- to offer equal employment opportunities without discrimination on the basis of race, sex, age, sexual orientation, physical or mental handicap, nationality, religious beliefs, political and trade union membership; all of which is compatible with the socio-political conditions existing in the country targeted by SEND's interventions;
- ensure the protection of the privacy of employees and collaborators and the right of the same to work without being subject to unlawful conditioning;
- accurately inform staff about the living and safety conditions in the countries where they are employed.

Likewise SEND requires commitment from its headquarters staff and its collaborators in Italy abroad:

- respect for the fundamental rights of the person and local customs, cultures and confessions that always reflect the dignity of their role in line with the ethical principles of the organization;
- that in internal and external working relationships no one is placed in a state of subjection through violence, threats, deception, abuse of authority, abuse of a situation of physical or mental inferiority, or a situation of necessity, disapproving of any form of harassment even of a sexual nature.

3.2. PROMOTION OF ACTIVE VOLUNTEERING

Volunteer is the person who, having fulfilled the duties of each citizen, makes his or her time and abilities available for others, for the community to which he or she belongs or for the whole of humanity.

Volunteers work freely and free of charge by promoting creative and effective responses to the needs of the recipients of their action or by contributing to the realization of the common good.

SEND believes that Volunteers working in Italy and abroad are a fundamental and essential component of its activities.

Volunteers play a fundamental role in the management of SEND activities, as members of the Board of Directors, in informing and raising public awareness on peace and development education issues, in fundraising and in activities related to SEND international cooperation projects in support of specific activities in collaboration with local collaborators and partners.

Inspired by the Charter of Values of Volunteering, promoted in Italy by CSVNet and in line with the guidelines for international volunteering provided by the Quality Label of the European organization European Solidarity Corps, SEND proposes to:

- recognize and nourish the motivation of the volunteers through work of insertion, support and constant activity of support and supervision;
- provide Volunteers with the necessary training that accompanies their path, constantly supporting their action, helping them to mature their motivation, providing tools for the knowledge of the problems of the territory, equipping them with specific skills for work and evaluation of results;
- provide Volunteers with insurance coverage for the damages they suffer and for the economic and moral damages they may cause to third parties in the performance of their volunteer activities;
- ensure to Volunteers, in accordance with the principle of gratuity, a possible reimbursement of expenses actually incurred for the volunteer activity carried out;
- select Volunteers in a fair, transparent and objective way, regardless of ethnic group, religion, sexual orientation, political orientation, referring to a specific profile of the volunteer only if justified by the nature of the tasks of the activity or the type of activity carried out in the context of the promoted projects;
- provide Volunteers engaged in international activities with the required certificates of participation.

3.3. RESPECT FOR THE PERSON

Relations between collaborators and/or employees must be conducted in accordance with the principles of civil coexistence, transparency, trust and integrity, in mutual respect and guaranteeing the protection of the rights and freedoms of individuals.

The relationships between the different positions within the organization must be based on the principles of trust, loyalty and fairness and must be inspired by the principle of shared responsibility, having as a common goal the common interest of the organization and in order to contribute together to the achievement of its goals.

The persons in charge of the individual activities must exercise the powers connected with the delegation received, respecting and guaranteeing the dignity of their collaborators and promoting their professional growth.

The organization prohibits any behavior that may take the form of moral violence and / or psychological persecution aimed at offending the personality, dignity and psychological and physical integrity of the person, as well as endangering their employment or degrading the working environment (mobbing).

Finally, any conduct which, directly or indirectly, involves offence, denigration for reasons of race, religion, language, sex, nationality, origin, or discriminatory behaviour is prohibited.

3.4. THE SUSTAINABILITY OF THE ORGANIZATION

The economic and financial sustainability of SEND in Italy and its offices in the countries of intervention is a necessary and essential value to ensure the continuity of the organization, as well as the efficiency and effectiveness of its interventions.

In any case, the value of sustainability must not in any way induce "recipients" and partners to violate the principles contained in this Code in order to obtain advantageous economic results.

3.5. ENVIRONMENTAL PROTECTION

SEND promotes its activities in respect of the environment, orienting them towards a correct use of resources.

In its educational and training activities, SEND is committed to promoting an environmental culture in line with the objectives of the UN Agenda 2030, including through experimentation that can be good practice, sustainable and replicable by local communities.

The Recipients, in the performance of their duties, undertake to comply with current legislation on environmental protection and protection.

3.6. CONFLICT OF INTEREST

The "addressees" in the exercise of their functions - at different levels of responsibility - must not make decisions or carry out activities that conflict with the interests of the organization or are incompatible with the mission and values of SEND.

Any situation in contrast with this rule must be immediately communicated to its possible Managers.

In this case the interested party must refrain from participating in the deliberations concerning the operation concerned.

In particular, conflicts of interest must be avoided between any personal and family economic activities and the tasks that are carried out within the structure to which you belong.

Finally, no recipient of the organization can obtain personal benefits in relation to the activity carried out on behalf of the organization.

3.7. IMPARTIALITY

In relations with stakeholders, SEND avoids any discrimination based on age, sex, health, race, nationality, political opinions and religious beliefs, does not take into account recommendations or suggestions from external or internal sources and ensures impartiality and fairness in compliance with legal and contractual rules and the principles set out in this Code.

Any attempt to contravene this rule must be reported to the competent organization structures.

3.8. CONFIDENTIALITY AND PRIVACY PROTECTION

The knowledge developed by SEND constitutes a fundamental resource that every recipient of the Code must protect.

The Recipients are required to ensure the utmost confidentiality on the information managed in the course of their work function.

As part of its activities in Italy and abroad, SEND collects a significant amount of personal data relating to donors, supporters and beneficiaries that it undertakes to treat in compliance with all applicable privacy laws in the jurisdictions in which it operates and best practices for the protection of confidentiality.

To this end, SEND guarantees a high level of security in the selection and use of its information technology systems for the processing of personal data and confidential information in accordance with the provisions in force.

3.9. INDIVIDUAL RESPONSIBILITY

The quality and strength of SEND are the result of the action of all its staff, employees and collaborators.

Everyone is responsible for the actions taken in the performance of their work activity.

3.10. ACCOUNTING TRANSPARENCY

SEND is aware of the importance of transparency, accuracy and completeness of accounting information and strives to have a reliable administrative-accounting system that correctly represents management events and provides the tools to identify, prevent and manage, as far as possible, risks of a financial and operational nature, as well as fraud to the detriment of the organization.

All the actions and operations of the organization must be properly recorded and it must be possible to verify ex post the process of decision making, authorization and executio.

Each operation must have an adequate documentary support in order to be able to proceed at any time to carry out controls that attest the characteristics and motivations of the

operation and identify the persons who have authorized, carried out, recorded and verified the operation itself.

The accounting records must be kept in an accurate, complete and timely manner in accordance with SEND accounting procedures, in order to provide a true and fair view of the financial position and management activity.

The recipients involved in the accounting records must ensure maximum collaboration, completeness and clarity of the information provided, as well as the accuracy of data and processing and must strictly adhere to the manuals of procedures in use.

The recipients must adopt behaviors in line, also, with the administrative constraints of the financing bodies.

SEND's financial statements and corporate communications must be drawn up clearly and give a true and fair view of the organization's financial position and assets and must be disclosed at least through publication on the SEND website.

It is expressly forbidden to prevent or obstruct, through the concealment of documents or other suitable devices, the performance of the control or audit activities legally assigned to the corporate bodies or the independent auditing firm, where provided for.

It is in any case forbidden to obstruct, in any form whatsoever, the functions of public supervisory authorities in the context of audits and/or inspections.

4. MANAGEMENT OF EXTERNAL RELATIONS

4.1. RELATIONS WITH CONSULTANTS

SEND identifies and selects consultants with absolute impartiality, autonomy and independence of judgment, requiring them to observe the principles contained in this Code.

All relations with third party companies and self-employed workers, including professional firms, must be in writing, i.e. there must be a contract or a letter of appointment, attesting to the agreed commitment.

Costs and fees must be known and specified and indicated in the contract or assignment letter.

In the narrative of each contract/assignment letter must be included a clause in which SEND draws the attention of the contractor to the knowledge of the Code and the need to comply with the provisions contained therein.

Each recipient involved is required to monitor the outcome of the advice received, to keep the documentation produced and to report to the Ethics Officer any possible risks under the Code.

4.2. RELATIONS WITH PARTNERS

It is strategic for SEND to carry out its institutional activity in collaboration with partners, both Italian and international.

In the choice and management of partners, SEND behaves in such a way that no partner may have any particular favorable or unfavorable conditions with respect to the implementation of the project, and the following aspects are evaluated:

- partners are inspired by ethical principles comparable or otherwise compatible with those of SEND;
- the partners are recognized on the territory, we have experience and recognized professionalism in the implementation of the projects in which they are involved;
- partners ensure transparency in administrative and accounting management, and comply with the tax and labor laws in force in the country;
- the partners comply with the agreements signed in the "Memorandum of Understanding" and do not behave in a way that would hinder the good implementation of the project.

Any behavior of a partner that appears to be contrary to the ethical principles of the Code should be reported promptly to the Ethics Officer.

4.3. RELATIONS WITH THE PUBLIC BODIES

Employees of the organization and external collaborators must follow correct behaviour in the management of the economic activities of the organization and in relations with the Public Bodies, whether Italian, European or non-European institutions.

All practices of corruption, fraud, swindling, illegitimate favors, collusive behavior, solicitation (direct and/or through third parties) of personal and career benefits for oneself or others are explicitly prohibited.

The organisation undertakes to identify and define specific methods of transparent, documented and traceable management of incoming and outgoing financial resources suitable for preventing the commission of offences.

4.4. RELATIONS WITH DONORS AND FUNDING BODIES

For the development of its activities in Italy and abroad, SEND relies on private and public financing.

Communication to individual donors and to the general public must be based on maximum transparency, so that donors are able to operate their donations in a fully informed and, as far as possible, targeted manner.

Where the donor does not specifically direct his or her donation, this should be understood as institutional support of the organization.

In the relationship with public donors both in Italy and abroad, it is forbidden to give, offer or promise money or other benefits or favors that can reasonably be interpreted as exceeding normal courtesy practices, or to exert unlawful pressure on public officials, public service employees, managers, officials or employees of the Public Administration both in Italy and abroad or of public community or international organizations or their relatives or cohabitants.

In relations with the above mentioned subjects, it is also not allowed to present untrue statements in order to obtain public disbursements, contributions or financing.

It is forbidden to allocate sums received by way of disbursements, contributions or financing from the above mentioned subjects, for purposes other than those for which they have been assigned.

Sponsorship and fundraising rules and regulations

SEND will always control the companies with which it plans co-branding and co-marketing activities and will require ethical criteria to ensure mutual benefit to both partners.

SEND will also deepen their knowledge with available means, web search and consulting, in order to exclude partners incompatible with their ethics and mission.

The partnerships will be evaluated by the Board of Directors, which will take into account any reputational risks arising from such agreements.

4.5. RELATIONS WITH SUPPLIERS

In the purchase of goods or services for its initiatives and projects of international cooperation, SEND prefers, where possible in the interest of good quality, the technical and economic operators of the countries and/or those of the area in which it operates.

The choice of suppliers and the purchase of goods and services are made on the basis of objective evaluations with respect to competitiveness, quality, cost-effectiveness, price, integrity and avoiding situations of conflict of interest.

SEND also contractually reserves the right to take all appropriate measures (including termination of the contract) in the event that a supplier, in carrying out activities in the name and / or on behalf of the organization, violates the law or if the supplier engages in conduct detrimental to the integrity of persons and exploitation of labor in particular child labor.

4.6. RELATIONS WITH THE MEDIA

SEND manages its own internet and social channels and relates to the media only through the statutory bodies and through the internal managers delegated to this purpose.

These operate with an attitude of maximum correctness, availability and transparency, in respect of a communication of the organization that must be truthful, non-violent, respectful of the rights and dignity of the person.

In any case, information and communications relating to SEND's activity and intended for external use must be accurate, truthful, complete, transparent and not contrary to the principles set out above.

All material produced for institutional, design or promotional purposes must comply with copyright regulations.

5. BEHAVIORAL RULES

5.1. BEHAVIORS THAT MAY HARM THE GOOD REPUTATION OF THE ORGANIZATION

Recipients are prohibited from engaging in conduct that, while not punishable by criminal law, may cause reputational damage to the organization. Such conduct is considered even more serious if exercised within the context of a dominant position and power recognized for the relationship of collaboration or dependence it has with the organization. In the event of conduct that contravenes the laws of the countries in which the organization operates, such conduct is considered extremely serious. In particular, the following prohibitions are made explicit:

- 1) **Prohibition of alcohol or drug abuse.** In the course of work and in the workplace it is prohibited to:
 - serving under the effects of abuse of alcohol, drugs or substances of similar effect;
 - consume or dispose of drugs in the course of employment for any reason whatsoever.
- 2) **Prohibition of possession of pornographic material.** It is absolutely forbidden to hold, on computer or paper, at the organization's premises, warehouses, its appurtenances, or in any other place that in any case is attributable to the organization, or to disclose pornographic material through the website, the mailbox of the organization or publications edited or promoted by the organization.
- 3) **Prohibition to obtain paid sexual services in cash or in kind.** It is absolutely forbidden to obtain sexual services against payment in money or favors in kind both in the workplace and in similar environments for which personal conduct could create a reputational damage to the organization.

5.2. RELATIONS WITH THE JUDICIAL AUTHORITY

It is forbidden to exert any kind of conditioning on the person called to make statements before the Judicial Authority in order to induce him/her not to make statements or to make false statements.

It is forbidden to help those who have made a criminally relevant fact, to evade the investigations of the authority, or to evade the investigation of this.

5.3. USE OF THE ORGANIZATION'S ASSETS OR PROJECTS

In order to protect the organization's assets, each employee or collaborator of SEND is required to operate diligently, through responsible conduct and in line with the operating procedures established for the use of the assets, means, work tools of the organization and its activities abroad, documenting precisely their use. In particular, each employee, collaborator must:

- to use with scrupulousness and sparingly the goods the means and tools of work entrusted to him;
- avoid improper use that could cause damage or reduction of efficiency, or otherwise be contrary to the interest of SEND;
- to avoid improper use of the goods for purposes and purposes unrelated to one's duties and work.

Each employee and collaborator is responsible for the protection of the resources entrusted to him/her and has the duty to promptly inform his/her supervisors of any events harmful to the organization.

5.4. GIFTS AND DONATIONS

It is forbidden to directly or indirectly offer money, gifts, or benefits of any kind in a personal capacity to managers, officers or employees of suppliers, external collaborators, partners, public administration bodies, public institutions or other organizations for the purpose of gaining undue advantage.

5.5. MONEY LAUNDERING

SEND and all its employees must never engage in or be involved in activities that involve money laundering, i.e. the acceptance or processing of proceeds from criminal activities in any form or manner whatsoever.

All SEND employees must verify in advance the information available, including financial information on counterparties, suppliers and third parties in general, in order to ascertain their respectability and the legitimacy of their activities before establishing strategic and operational relationships with these.

6. MODE OF IMPLEMENTATION

- All recipients are required to strictly comply with the contents of the Code and the procedures as far as they are concerned.
- Compliance with the rules is part of the contractual obligations of employees pursuant to Articles 2104 and 2106 of the Italian Civil Code and the National Collective Labor Contract; therefore, the violation of these rules constitutes a

breach of contractual obligations and may result in the application of the penalties provided for.

6.1. ETHICS OFFICER

- The President of SEND is the person in charge of the Ethics Officer function.
- The Ethics Officer is the guarantor of this Code and is directly responsible for this activity to the SEND Board of Directors.
- The Ethics Officer acts in full autonomy, with professionalism and impartiality and has the task of:
 - supervise the application and effectiveness of the SEND Code;
 - ensure the maximum dissemination of the Code to all Recipients;
 - ascertain any news of violation of the Code and inform the Board of Directors for the adoption of any sanctioning measures;
 - propose changes to the content of the Code to adapt it to the changing context in which SEND operates and to the needs arising from the evolution of the organization;
 - carry out checks and controls in the field.
- The personal data of the authors of the reports will be treated anonymously by the Ethics Officer and exclusively for the purpose of the reports themselves.

6.2. DISSEMINATION AND INFORMATION

- The Code is brought to the knowledge of all stakeholders internal and external to SEND through specific communication activities and publication on the institutional website.
- The Code is translated into the local languages of the countries in which SEND operates in order to provide adequate dissemination within the staff of foreign offices.
- In order to ensure the correct understanding of the Code, the Management prepares and implements a dissemination and information plan aimed at promoting knowledge of the principles and ethical rules contained in the document.

6.3. CODE VIOLATIONS

- Detections of conduct that does not comply with the law or this Code should be promptly reported, either verbally or in writing, to the Ethics Officer, non-anonymously.

- Any anonymous reports will be evaluated as such and taken into consideration only if they are deemed justified by the Ethics Officer.
- The authors of the reports are protected against retaliation for reporting incorrect behavior, without prejudice to the obligations of law.
- Reports of any violations of the Code received by the Ethics Officer may be addressed by the Ethics Officer to the SEND Board of Directors, which may delegate one of its members to carry out the investigations deemed necessary and/or appropriate to assess any sanctions. Reports received will be kept strictly confidential.

6.4. APPROVAL AND REVIEWS

- This Code of Ethics was adopted by resolution of the SEND Board of Directors.
- The Code may be subject to updating, modification or addition by the SEND Board of Directors and this activity will take into account the contributions received from the Ethics Officer, as well as regulatory developments and the most established national and international practices, as well as the experience gained in the application of the prevention rules.



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